

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	
	:	No. 08 Civ. 10922 (DAB)
J. EZRA MERKIN AND BDO SEIDMAN	:	
SECURITIES LITIGATION	:	
	:	
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CROSCILL INC., et al.,	:	
	:	
Plaintiffs,	:	No. 09 Civ. 6031 (DAB)
-against-	:	
GABRIEL CAPITAL, L.P. et al.,	:	
	:	
Defendants.	:	
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MORRIS FUCHS HOLDINGS, LLC	:	
	:	
Plaintiff,	:	No. 09 Civ. 6483 (DAB)
-against-	:	
GABRIEL CAPITAL, L.P. et al.,	:	
	:	
Defendants.	:	
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DECLARATION OF GARY J. MENNITT
IN SUPPORT OF DEFENDANTS' MOTION TO DISMISS

GARY J. MENNITT, under penalty of perjury pursuant to 28 U.S.C. §1746, declares:

1. I am a member of the law firm Dechert LLP, counsel to Defendants J. Ezra Merkin and Gabriel Capital Corporation, am a member in good standing of the Bar of the State of New York, and am duly admitted to practice before this Court. I respectfully submit this Declaration in support of Defendants' Motion to Dismiss the Complaint to place before the Court documents referenced in the accompanying Memorandum of Law.

2. Attached hereto as Exhibit A is a true and correct copy of the Ascot Partners, L.P. Confidential Offering Memorandum, dated October 2006.
3. Attached hereto as Exhibit B is a true and correct copy of the Gabriel Capital, L.P. Confidential Offering Memorandum, dated March 2006.
4. Attached hereto as Exhibit C is a true and correct copy of the Ariel Fund, Ltd. Confidential Offering Memorandum, dated March 2006.
5. Attached hereto as Exhibit D is a true and correct copy of the Ascot Partners, L.P. Subscription Agreement signed by Plaintiff New York Law School, dated January 1, 2007.
6. Attached hereto as Exhibit E is a true and correct copy of the Gabriel Capital, L.P. Subscription Agreement signed by Plaintiff Scott Berrie, dated July 1, 2007.
7. Attached hereto as Exhibit F is a true and correct copy of an Ariel Fund, Ltd. Subscription Agreement.
8. Attached hereto as Exhibit G is a true and correct copy of the Third Amended and Restated Limited Partnership Agreement of Ascot Partners, L.P., dated October 1, 2006.
9. Attached hereto as Exhibit H is a true and correct copy of the Fourth Amended and Restated Limited Partnership Agreement of Gabriel Capital, L.P., dated April 1, 2006.
10. Attached hereto as Exhibit I is a true and correct copy of the Sixth Amended and Restated Ariel Fund, Ltd. Investment Advisory Agreement, dated December 27, 2007.

11. Attached hereto as Exhibit J is a true and correct copy of the Guilty Plea Transcript of Frank DiPascali, dated August 11, 2009.

Dated: New York, New York
August 2, 2010


GARY J. MENNITT